IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION NO.3475 OF 1983

For Approval and Signature

The Hon'ble Mr. Justice S.K. KESHOTE

- 1. Whether reporters of local papers may be allowed to see the judgment ?
- 2. To be referred to the reporters or not ?
- 3. Whether their lordships wish to see the fair copy of the judgment ?
- 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950, or any order made thereunder?
- 5. Whether it is to be circulated to the Civil Judge?

NARMADA KHANDSARI UDYOG & ANR.

VERSUS

GOVT. OF GUJARAT & ANR.

Appearance:

MR SAURIN MEHTA for the Petitioners
MR MUKESH PATEL for the Respondents

Coram: S.K. Keshote,J Date of decision:3.3.97

- 2. The learned counsel for the respondents Shri Mukesh Patel states that the issue which has been raised by petitioners in this Special Civil Application is squarely covered against them by decision of this Court in Special Civil Application No.6038 of 1986, dated 18th January 1992. The learned counsel for the petitioners is unable to controvert this fact. I have gone through the Special Civil Application. The petitioners, in this Special Civil Application prayed for quashing and setting aside the Notification dated 5th February 1981. Further prayer has been made by petitioners to give them benefits of sales tax incentive as per Resolution dated 27th August 1980.
- 3. The commercial production of sugar from sugarcane was commenced by the petitioner-firm in its unit with effect from 28th January 1982. In Special Civil Application No.6038 of 1986, the petitioner therein has challenged the validity of the Notification dated 5th February 1981 also, but that challenge was given up by petitioner. Incidentally, Shri S.I. Nanavati, learned counsel for the petitioners in cognate matters, which were decided on the same date alongwith the aforesaid Special Civil Application, has restricted the claim only on the ground of provision of estoppel, which was not accepted. Here is the case where commercial production has been started by the petitioners much after the Resolution dated 27th August 1980. The commercial production has been started by the petitioner much after the Notification dated 5th February 1981. In this case also, during the course of argument, the learned counsel for the petitioners has not pressed the prayer of challenge to the Notification dated 5th February 1981 and the challenge has been made on the ground of promissory estoppel and as such, this Special Civil Application is squarely covered by Division Bench decision of this Court aforesaid.
- 4. In the result, this Special Civil Application fails and the same is dismissed. Rule discharged. Interim relief, granted by this Court, stands vacated. No order as to costs.

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(sunil)